

DOCKET NO. 02-2270-01

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4. Qwest shall file for review with the Division a revised Park City exchange boundary map reflecting the service territory boundary line adjustment approved herein.

5. Pursuant to *Utah Code Ann.* §§ 63-46b-12 and 54-7-15, agency review or rehearing of this order may be obtained by filing a request for review or rehearing with the Commission within 30 days after the issuance of the order. Responses to a request for agency review or rehearing must be filed within 15 days of the filing of the request for review or rehearing. If the Commission fails to grant a request for review or rehearing within 20 days after the filing of a request for review or rehearing, it is deemed denied. Judicial review of the Commission's final agency action may be obtained by filing a Petition for Review with the Utah Supreme Court within 30 days after final agency action. Any Petition for Review must comply with the requirements of *Utah Code Ann.* §§ 63-46b-14 and 63-46b-16 and the Utah Rules of Appellate Procedure.

DATED at Salt Lake City, Utah, this 29th day of November, 2006.

/s/ Steven F. Goodwill
Administrative Law Judge

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Approved and Confirmed this 29th day of November, 2006, as the Report and
Order of the Public Service Commission of Utah.

/s/ Ric Campbell, Chairman

/s/ Ted Boyer, Commissioner

/s/ Ron Allen, Commissioner

Attest:

/s/ Julie Orchard
Commission Secretary
GRT/LSZ

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APPENDIX: STIPULATION

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In Regard to the Request of ALL WEST COMMUNICATIONS, INC. for Revision to Exchange Boundaries	Docket No. 02-2270-01 SETTLEMENT STIPULATION
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All West Communications, Inc. ("All West"), Qwest Corporation ("Qwest") and the Utah Division of Public Utilities ("Division") (collectively "Parties"), pursuant to Utah Code Ann. § 54-7-1, stipulate as follows:

INTRODUCTION

1. On August 15, 2001, All West and its wholly-owned subsidiary All West/Utah, Inc. ("All West/Utah") entered into an agreement ("Agreement") with Pivotal Promontory Development, L.L.C. ("Developer") to provide telecommunications services to a development known as the Promontory Ranch Club ("Promontory") located in Summit County, Utah.
2. The eastern portion of Promontory ("East Promontory") is located in the Jordanelle Exchange in which All West is the incumbent local exchange carrier ("ILEC") certified by the Public Service Commission of Utah ("Commission") to provide telecommunications service. The western portion of Promontory ("West Promontory") is located in the Park City Exchange in which Qwest is the ILEC certified to provide telecommunications service.

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3. All West/Utah is a competitive local exchange carrier ("CLEC") certified by the Commission to provide telecommunications service in exchanges served by Qwest in the state of Utah.

4. Pursuant to the Agreement, All West and All West/Utah have placed facilities in Promontory and have provided telecommunications service to customers that have requested service in Promontory.

5. The Developer elected not to comply with the terms and conditions of Qwest's LDA Tariff and Price List for Qwest to place facilities in Promontory to provide telecommunications service to potential customers in the development, so Qwest has not placed facilities in Promontory.

6. On February 1, 2002, All West filed a request for agency action, requesting that the Commission revise the exchange boundaries of its Jordanelle Exchange to include West Promontory. Qwest petitioned the Commission for intervention and opposed the request.

7. The Parties engaged in periodic discussions in an effort to settle their dispute, but were previously unsuccessful.

8. The Commission entered a scheduling order on July 11, 2006, scheduling the filing of written testimony and a hearing in this matter and providing for discovery.

9. Pursuant to the scheduling order, the Parties have filed testimony and conducted discovery.

10. Having now fully developed their positions, the Parties have determined that it is in the public interest to resolve this matter in the following manner:

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TERMS AND CONDITIONS

11. The Parties agree that the written testimony, including exhibits, previously filed in this docket may be admitted into the record as the sworn testimony of the respective witnesses. The Parties agree to waive cross examination of the testimony.

12. The Parties agree that the boundary between the Jordanelle and Park City Exchanges may be adjusted as proposed in the Rebuttal Testimony of Paul M. Anderson for the Division dated October 20, 2006. All West shall prepare a legal description of the proposed new boundary line and shall circulate the legal description to Qwest and the Division for their review and approval. Upon approval by Qwest and the Division, All West shall submit the proposed new boundary line to the Commission, and the Parties request that the Commission enter an order approving the new boundary line.

13. All West may seek a study area waiver from the Federal Communications Commission changing its study area to include the new territory included in the Jordanelle Exchange. The Parties will not oppose the change in study area and request that the Commission support the change.

14. All West agrees that its wholly-owned subsidiary All West/Utah will provide telecommunications service to the portion of Promontory remaining in the Park City Exchange in accordance with the terms of the Agreement without seeking state or federal high cost support to provide telecommunications service to the area. If Qwest or another provider, other than All West or a provider affiliated with All West, receives state or federal high cost support to provide telecommunications service to the portion of Promontory remaining in the Park City Exchange,

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All West/Utah may seek high cost support, state or federal, on the same terms and conditions to provide telecommunications service to the portion of Promontory remaining in the Park City Exchange.

15. All West agrees that it will not seek a further boundary change between the Jordanelle and Park City Exchanges unless Qwest has agreed in advance to the change:

- a. for Promontory, or
- b. for any other development for a period of three years. All West and Qwest agree that during that period and thereafter they will attempt in good faith to agree to any boundary changes when they arise that will make the boundary clear to customers and the service providers.

16. All West and Qwest shall attempt in good faith to develop a mutually acceptable proposal for extended area service between the Jordanelle and Park City Exchanges within 90 days of the date this Stipulation is approved by the Commission.

17. The Parties stipulate and agree that the settlement of this matter on the foregoing terms and conditions is just and reasonable in result and in the public interest and that the evidence contained in the record supports a finding that the settlement is just and reasonable in result and in the public interest.

MISCELLANEOUS TERMS AND CONDITIONS

18. All negotiations related to this Stipulation are privileged and confidential and no Party shall be bound by any position asserted in negotiations. Neither the execution of this Stipulation nor the order adopting this Stipulation shall be deemed to constitute an admission or

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acknowledgment by any party of any liability, the validity or invalidity of any claim or defense, the validity or invalidity of any principle or practice, or the basis of an estoppel or waiver by any Party other than with respect to issues resolved by this Stipulation; nor shall they be introduced or used as evidence for any other purpose in a future proceeding by any Party to this Stipulation except a proceeding to enforce the approval or terms of this Stipulation.

19. If requested by the Commission or demanded by any person properly allowed by the Commission to do so, the Parties each agree to present testimony of one or more witnesses to explain and support this Stipulation and argument from counsel in support of this Stipulation. The witnesses of the Parties will be available for cross examination, and counsel for the Parties will appear at any hearing on approval of this Stipulation. No Party to this Stipulation may present testimony or argument in opposition to this Stipulation.

20. The Parties agree that if any person challenges the approval of this Stipulation, requests rehearing or reconsideration of any order of the Commission approving this Stipulation or seeks review in any court of any order of the Commission approving this Stipulation, each Party will use its best efforts to support the terms and conditions of the Stipulation in any such proceeding.

21. Except with regard to the obligations of the Parties under paragraphs 19, 20 and 21 of this Stipulation, this Stipulation shall not be final and binding on the Parties until it has been approved without material condition by the Commission in an order that is no longer subject to any further reconsideration or appellate review. In the event the Commission rejects any part or all of this Stipulation, or imposes any additional material condition on approval of

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this Stipulation, or in the event the Commission's approval of this Stipulation is rejected or conditioned in whole or in part by a court, each Party reserves the right to withdraw from this Stipulation. If such an order is issued, the Parties agree to meet and discuss the applicable Commission or court order within five business days of its issuance and to attempt in good faith to reach a modified stipulation. No Party shall provide notice of withdrawal prior to complying with the foregoing sentence. In the event that no modified stipulation is reached, any Party may withdraw from this Stipulation by giving written notice of withdrawal to the Commission and the other Parties to this Stipulation. Any such notice shall be given within ten days after reaching impasse in any discussions regarding modifying the Stipulation. If any Party withdraws from this Stipulation pursuant to this paragraph, no Party shall be bound or prejudiced by any facts stipulated in or the terms and conditions of this Stipulation, and each Party shall be entitled to undertake any step or to assert any position it deems appropriate without regard to this Stipulation.

BASED ON THE FOREGOING, the Parties request that the Commission issue an order adopting and approving this Stipulation.

RESPECTFULLY SUBMITTED: November 8, 2006.

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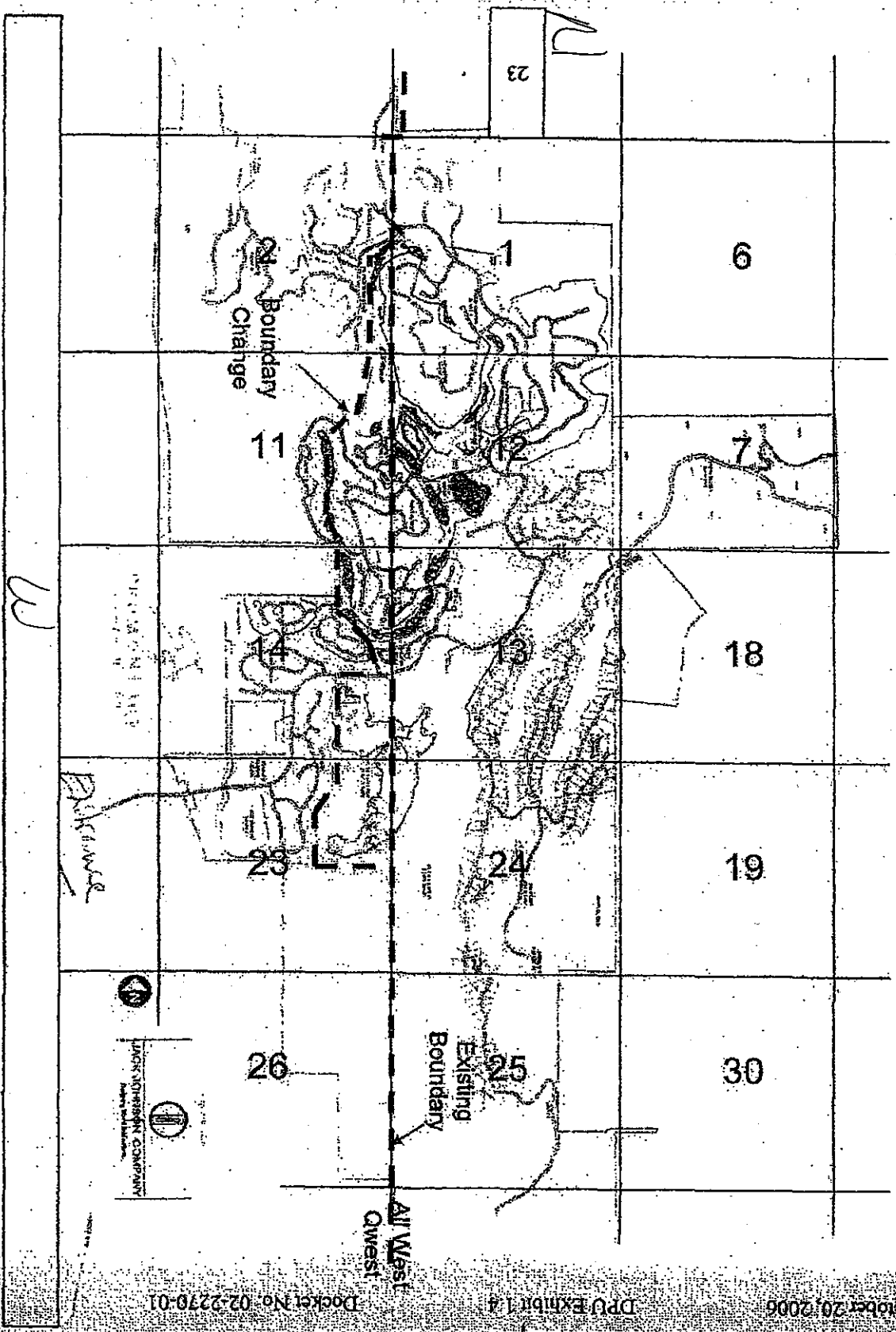
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DRU EXH1511 1.4 E

New All West Exchange Boundary Change



PLA October 20, 2006

DRU Exhibit 1.4

Docket No. 02-2270-01

BLACK HILLS COMPANY
Energy Solutions

EXHIBIT B

FILE

BEFORE THE PUBLIC SERVICE COMMISSION OF WYOMING

IN THE MATTER OF THE JOINT)
APPLICATION OF U S WEST)
COMMUNICATIONS, INC. TO TRANSFER) DOCKET NO. 70013-TA-98-14
CERTAIN SERVICE IN THE SOUTHWEST) DOCKET NO. 70000-TA-98-432
CORNER OF UINTA COUNTY TO ALL WEST) (RECORD NO. 4418)
COMMUNICATIONS, INC.)

NOTICE AND ORDER

(Issued November 17, 1998)

This matter is before the Commission upon the joint application of U S WEST Communications, Inc., hereinafter referred to as U S WEST; and All West Communications, Inc., hereinafter referred to as All West, for authority for U S WEST to transfer its requisite certificate authority to provide service in a specified area of the southwest corner of Uinta County, Wyoming, to All West.

The Commission, having reviewed the application, its files regarding U S WEST and All West, applicable Wyoming telecommunications law and otherwise being fully advised in the premises, FINDS and CONCLUDES:

1. U S WEST and All West are telecommunications companies as defined by W.S. § 37-15-103(a)(vi) and, as such, subject to the Commission's jurisdiction pursuant to the provisions of W.S. § 37-15-401.

2. In the joint application, U S WEST and All West request that a section of U S WEST's certificated service territory, located in the southwest corner of Uinta County, Wyoming, be transferred to All West. U S WEST does not currently have facilities in this area. The affected territory is specifically described as follows:

Sections 2 and 3 T12 N R121 W in Uinta County, Wyoming; and
Sections 26, 27, 34, and 35 T13 N R121 W in Uinta County, Wyoming.

3. U S WEST does not provide service to customers in the above-described area at this time. Amoco Production Company and Anschutz Corporation have requested service via an interconnection to All West's fiber optic cable which is routed past their respective facilities. Telecommunications services are currently being provided to these companies through a radio link into Evanston which is operated by Amoco Production Company.

4. U S WEST and All West concur that All West is better equipped to provide service to these companies in a timely manner, and that the proposed transfer is consistent with the desires of the customers.

5. The Commission finds and concludes that all parties in this matter are in agreement with regard to the proposed transfer, and that its approval is in the public interest.

6. The above-described application is on file with the Commission at its offices in Cheyenne, Wyoming, and may be inspected by any interested persons during regular business hours.

7. Anyone wishing to intervene, request a hearing, file a statement or protest this application must do so on or before December 21, 1998.

8. If you wish to intervene in this matter and/or request a public hearing which you will attend and you require reasonable accommodation for a disability, please contact the Wyoming Public Service Commission at (307) 777-7427 in Cheyenne during regular business hours or write to them at 2515 Warren Avenue, Suite 300, Cheyenne, Wyoming 82002, to make arrangements. Communications impaired persons may also contact the Commission by accessing Wyoming Relay at 1-800-877-9965. Please mention the docket numbers in your communications. Please contact us as soon as possible to help us serve you better.

9. The Commission directs that the public notice in this matter be in the following form:

PUBLIC NOTICE

U S WEST Communications, Inc. (U S WEST) and All West Communications, Inc. (All West) have applied jointly to the Wyoming Public Service Commission (PSC) for authority to transfer U S WEST's certificate authority to provide service to a certain portion of Uinta County, Wyoming, to All West. The affected territory is described as follows:

Sections 2 and 3 T12 N R121 W in Uinta County, Wyoming; and
Sections 26, 27, 34, and 35 T13 N R121 W in Uinta County, Wyoming.

U S WEST does not provide service to customers in the above described area at this time. Amoco Production Company and Anschutz Corporation have requested service via an interconnection to All West's fiber optic cable which is routed past their respective facilities. Telecommunications services are currently being provided to these companies through a radio link into Evanston which is operated by Amoco Production Company.

You may review this application at the PSC in Cheyenne, Wyoming, during regular business hours.

To intervene, request a hearing, file a statement or protest this application, you must file with the PSC, mentioning Docket Nos. 70000-TA-98-432 and 70013-TA-98-14, on or before December 21, 1998.

If you wish to participate and require reasonable accommodation for a disability, call the PSC at (307) 777-7427 or write the PSC at 2515 Warren Avenue, Suite 300, Cheyenne, Wyoming 82002. Communications impaired persons may contact the PSC through Wyoming Relay at 1-800-877-9965.

Dated November 17, 1998.

IT IS THEREFORE ORDERED THAT:

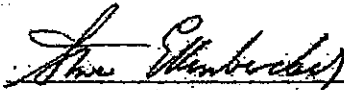
1. Pursuant to open meeting action taken on September 30, 1998, the joint application of U S WEST Communications, Inc. and All West Communications, Inc. for authority to transfer U S WEST's certificate authority to provide service in a specified area of the southwest corner of Uinta County, Wyoming, to All West Communications, Inc., should be, and hereby is, approved, subject to notice, opportunity for hearing, protest or any further action the Commission may deem appropriate.

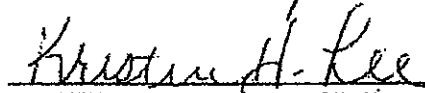
2. U S WEST Communications, Inc. and All West Communications, Inc. are hereby directed to amend their respective exchange boundary maps accordingly and file the revised maps with the Commission within 30 days of the issuance of this Notice and Order.

3. This Notice and Order is effective immediately.

MADE and ENTERED at Cheyenne, Wyoming this 17th day of November, 1998.

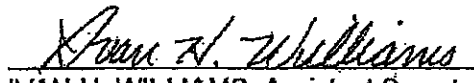
PUBLIC SERVICE COMMISSION OF WYOMING


STEVE ELLENBECKER, Chairman


KRISTIN H. LEE, Deputy Chair



ATTEST:


IVAN H. WILLIAMS, Assistant Secretary

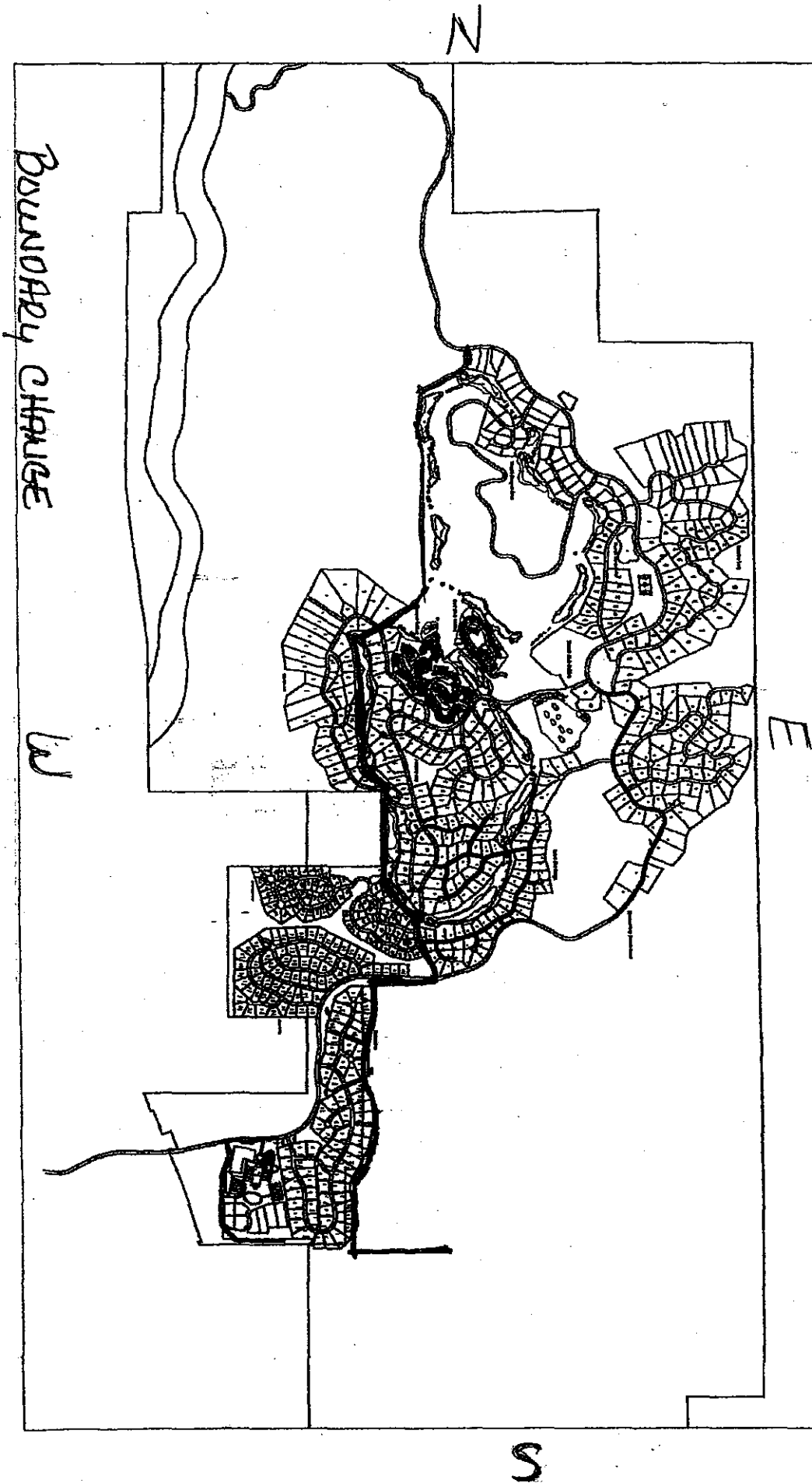
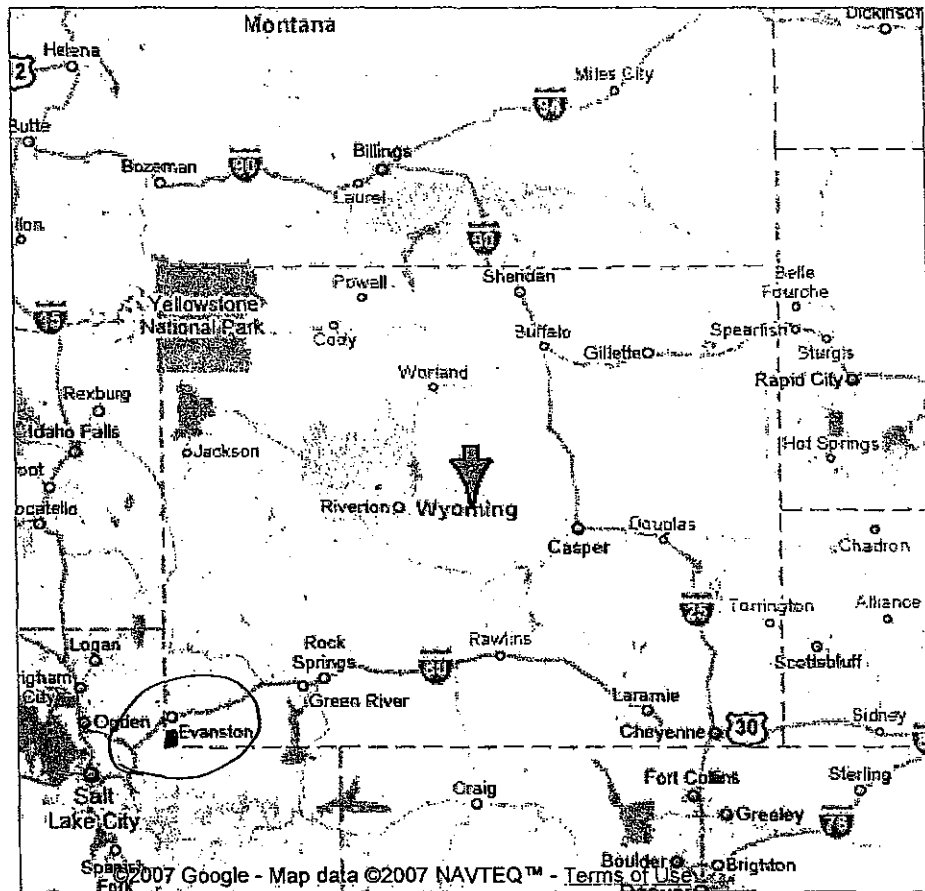


EXHIBIT D



The darkened southwest corner of the Wyoming map indicates the area reflected in the 6 section reference to the Wyoming study area.

EXHIBIT E

ALL WEST COMMUNICATIONS
PROMONTORY ADDITION - UTAH

Assumptions: 73 New ILEC Building Lots = 73 Access Lines
 \$6,000 Central Office Equipment
 \$66,000 Burled Cable
 2005 Cost Study - Base Study
 06-1 USF Filing - Base Study

	Existing Study Area <u>Boundary</u>	New Study Area <u>Boundary</u>	Revenue Impact of Study Area <u>Boundary Waiver</u>
High Cost Loop Support	\$ 1,068,728	\$ 1,057,440	\$ (11,288)
ICLS			\$ (1,294)
Net Impact			<u>\$ (12,582)</u>

ALL WEST COMMUNICATIONS, INC. - UTAH

ICLS IMPACT OF STUDY AREA BOUNDARY WAIVER

	2005 Cost Study <u>(Without Waiver)</u>	2005 Cost Study <u>(Including Waiver)</u>	<u>Change</u>
Interstate Common Line Revenue Requirement	\$ 1,616,353	\$ 1,620,753	\$ 4,400
Additional Interstate End User Line Charge (73 Lines @ \$6.50 per month for 12 Months)			<u>\$ 5,694</u>
Additional Interstate Common Line Support			<u>\$ (1,294)</u>

PART 69 INTERSTATE SEPARATION PROGRAM

FILE: PART69IB

VERSION: 2.4 10/30/06

PRINTED: 03/16/07 04:28 PM

COMPANY: All West Communications - Utah
 DESCRIPTION: 2005 Cost Study
 TIME PERIOD: 12/31/06

Part 69IB

Part 691B			COMMON LINE		TRAFFIC SENSITIVE									
Line	Description	Source	TOTAL	Carrier	Base	Equal	Local	Information	Transport	Transport	Special	Billing &	Inter-	
A	B	Allegator	D	Common Line	Factor	Access	Switching	I	Other	Tandem Sw	Access	Collection	Exchange	Other
		C		E	F	G	H		J	K	L	M	N	O
1	SUMMARY													
2	RATE BASE (INVESTMENT)													
3	General Support Facilities	GSF	2,657,147	0	1,355,368	11,307	495,828	0	339,532	0	444,859	10,453	0	0
4	Central Office Equipment	COE	7,030,088	0	1,738,941	47,924	2,101,531	0	1,328,639	0	1,812,053	0	0	0
5	Info Orig/Term Equipment	IOT	0	0	0	0	0	0	0	0	0	0	0	0
6	Cable & Wire Facilities	CWF	4,187,733	0	4,005,689	0	0	0	109,444	0	72,600	0	0	0
7	Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0
8	Intangible Assets	ING	706	0	381	3	132	0	91	0	118	1	0	0
9	Total 2001 Rate Base		13,875,675	0	7,100,359	59,234	2,597,492	0	1,776,708	0	2,329,431	10,453	0	0
10	Distribution	2001	1,000000	0.000000	0.511713	0.004269	0.187187	0.000000	0.128189	0.000000	0.167878	0.000753	0.000000	0.000000
11														
12	Non 2001 Rate Base	N2001RB	291,705	0	149,269	1,245	54,606	0	37,393	0	48,971	220	0	0
13	Accum Depr & Amort	TD&A	(6,378,604)	0	(4,040,387)	(35,060)	(1,537,443)	0	(1,187,669)	0	(1,569,282)	(6,763)	0	0
14	Other Credits	TOTHCN	(845,281)	0	(432,531)	(3,608)	(168,231)	0	(108,353)	0	(141,901)	(637)	0	0
15	NET RATE BASE		4,945,515	0	2,776,710	21,811	956,424	0	520,077	0	667,219	3,274	0	0
16	Distribution	NRB	1,000000	0.000000	0.581460	0.004410	0.193392	0.000000	0.105161	0.000000	0.134914	0.000662	0.000000	0.000000
17														
18	RATE OF RETURN	ROR		0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500
19	RETURN ON INVESTMENT	15 * 18	556,370	0	312,380	2,454	107,596	0	58,509	0	78,062	368	0	0
20	Distribution	ROI	1,000000	0.000000	0.561460	0.004410	0.193392	0.000000	0.105161	0.000000	0.134914	0.000662	0.000000	0.000000
21	EXPENSES													
22	Plant Specific Expenses	PLNTSPE	664,931	0	252,928	7,549	331,052	0	40,985	0	51,904	514	0	0
23	Plant NonSpecific Expenses	PLNTNSPE	57,260	0	57,259	0	0	0	0	0	0	0	0	0
24	Depr & Amort Expense	TD&AE	983,051	0	428,233	4,318	189,358	0	154,429	0	205,974	740	0	0
25	Customer Operations Expense	TCUST	140,516	0	50,351	579	25,381	477	17,380	0	17,287	29,080	0	0
26	Corporate Operations Expense	TCORP	815,480	0	251,394	5,668	248,532	333	40,897	0	48,246	20,821	0	0
27	Operating Taxes	TOPTX	55,340	0	28,318	236	10,360	0	7,094	0	9,290	42	0	0
28	Other Income & Expense	TOIE	5,388	0	2,757	23	1,009	0	681	0	904	4	0	0
29	TOTAL EXPENSES	SUM(23:29)	2,541,875	0	1,071,240	18,373	805,691	810	261,276	0	333,608	50,981	0	0
30	Distribution	TEX	1,000000	0.000000	0.421420	0.007228	0.316955	0.000319	0.102784	0.000000	0.131239	0.020056	0.000000	0.000000
31														
32	AFUDC	TAFUDC	(8,468)	0	(4,336)	(36)	(1,566)	0	(1,086)	0	(1,423)	0	0	0
33	INCOME TAXES													
34	Federal	FEDINCTAX	207,200	0	116,733	915	40,120	0	21,605	0	27,691	136	0	0
35	State	STATEINCTX	32,074	0	16,070	142	6,211	0	3,344	0	4,286	21	0	0
36														
37	REVENUE REQ BEFORE MAG	RRBM	3,329,153	0	1,514,086	21,847	958,033	810	343,648	0	439,222	51,507	0	0
38														
39	MAG SHIFTS	MAG	0	0	102,268	(2,184)	(54,096)	18	(58,007)	0	10,000	0	0	0
40														
41	NET REVENUE REQUIREMENT	0	3,329,163	0	1,616,363	19,663	903,938	828	287,641	0	449,223	51,607	0	0
42	Distribution		1,000000	0.000000	0.485515	0.005906	0.271522	0.000249	0.086401	0.000000	0.134936	0.016471	0.000000	0.000000
43														
44	NET REV REQ LESS B&C		3,277,846											

PART 69 INTERSTATE SEPARATION PROGRAM

FILE: PART69IB

VERSION: 2.4 10/30/06

PRINTED: 03/18/07 01:24 PM

COMPANY: All West Communications - Utah w/Waiver
DESCRIPTION: 2005 Cost Study
TIME PERIOD: 12/31/06

Part 69IB

Line	Description	Source	TOTAL	COMMON LINE		TRAFFIC SENSITIVE						Billing & Collection	Inter-Exchange	Other
		Allocator		Carrier Common Line	Base Factor	Equal Access	Local Switching	Information	Transport Other	Transport Tandem Sw	Special Access			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SUMMARY													
2	RATE BASE (INVESTMENT)													
3	General Support Facilities	GSF	2,655,475	0	1,356,652	11,281	494,703	0	336,762	0	443,629	10,447	0	0
4	Central Office Equipment	COE	7,031,703	0	1,740,633	47,924	2,101,514	0	1,329,630	0	1,812,002	0	0	0
5	Info Orig/Term Equipment	IOT	0	0	0	0	0	0	0	0	0	0	0	0
6	Cable & Wire Facilities	CWF	4,204,460	0	4,022,470	0	0	0	109,444	0	72,547	0	0	0
7	Tangible Assets	TTA	0	0	0	0	0	0	0	0	0	0	0	0
8	Intangible Assets	ING	706	0	362	3	132	0	90	0	118	1	0	0
9	Total 2001 Rate Base		13,892,344	0	7,120,117	59,209	2,596,349	0	1,777,928	0	2,328,286	10,448	0	0
10	Distribution	2001	1.000000	0.000000	0.512521	0.004262	0.186691	0.000000	0.127979	0.000000	0.187596	0.000752	0.000000	0.000000
11														
12	Non 2001 Rate Base	N2001RB	291,581	0	149,442	1,243	54,484	0	37,318	0	48,866	219	0	0
13	Accum Depr & Amort	TD&A	(8,375,503)	0	(4,042,633)	(35,044)	(1,536,708)	0	(1,186,330)	0	(1,567,831)	(8,759)	0	0
14	Other Credits	TOTHR	(844,781)	0	(432,968)	(3,600)	(157,682)	0	(108,114)	0	(141,582)	(635)	0	0
15	NET RATE BASE		4,963,641	0	2,793,957	21,807	956,254	0	520,599	0	567,751	3,273	0	0
16	Distribution	NRB	1.000000	0.000000	0.562885	0.004393	0.192852	0.000000	0.104882	0.000000	0.134529	0.000659	0.000000	0.000000
17														
18	RATE OF RETURN	ROR		0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500	0.112500
19	RETURN ON INVESTMENT	15 * 18	558,410	0	314,320	2,453	107,579	0	58,567	0	76,122	368	0	0
20	Distribution	ROI	1.000000	0.000000	0.562885	0.004393	0.192852	0.000000	0.104882	0.000000	0.134529	0.000659	0.000000	0.000000
21	EXPENSES													
22	Plant Specific Expenses	PLNTSPE	694,789	0	253,038	7,547	330,945	0	40,920	0	51,826	514	0	0
23	Plant NonSpecific Expenses	PLNTNSPE	57,280	0	57,259	0	0	0	0	0	0	0	0	0
24	Depr & Amort Expense	TD&AE	983,880	0	429,248	4,316	189,278	0	154,378	0	205,899	740	0	0
25	Customer Operations Expense	TOUST	140,516	0	50,413	578	25,354	477	17,382	0	17,272	29,060	0	0
26	Corporate Operations Expense	TCORP	615,444	0	251,536	5,656	248,460	339	40,642	0	48,185	20,623	0	0
27	Operating Taxes	TOPTX	55,306	0	28,346	236	10,336	0	7,078	0	9,299	42	0	0
28	Other Income & Expense	TOIE	5,385	0	2,760	23	1,006	0	689	0	902	4	0	0
29	TOTAL EXPENSES	SUM(23:29)	2,542,560	0	1,072,601	18,366	805,379	810	261,068	0	333,354	50,981	0	0
30	Distribution	TEX	1.000000	0.000000	0.421889	0.007224	0.318759	0.000319	0.102678	0.000000	0.131109	0.020051	0.000000	0.000000
31														
32	AFUDC	TAFUDC	(3,463)	0	(4,341)	(36)	(1,583)	0	(1,084)	0	(1,419)	0	0	0
33	INCOME TAXES													
34	Federal	FEDINCTAX	209,338	0	117,871	916	40,182	0	21,667	0	27,784	137	0	0
35	State	STATEINCTX	32,250	0	18,215	142	6,220	0	3,354	0	4,298	21	0	0
36														
37	REVENUE REQ BEFORE MAG	RRBM	3,333,095	0	1,516,467	21,842	957,778	810	343,573	0	439,119	51,507	0	0
38														
39	MAG SHIFTS	MAG	0	0	102,285	(2,184)	(54,066)	18	(56,018)	0	9,984	0	0	0
40														
41	NET REVENUE REQUIREMENT	0	3,333,095	0	1,620,753	19,658	903,692	828	287,556	0	449,102	51,507	0	0
42	Distribution		1.000000	0.000000	0.488260	0.006898	0.271127	0.000249	0.086273	0.000000	0.134740	0.015453	0.000000	0.000000
43														
44	NET REV REQ LESS B&C		3,281,688											

All West Communications - Utah w/Waiver
 06-1 USF
 USF COST PER LOOP CALCULATION

FILE: USF2
 VERSION: 2.4 10/30/06
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A	B	C	D	E
AL LINE	DESCRIPTION		All West-UT 12/31/05	w/Promontory 12/31/05
1	C&WF CAT 1		8,970,029	9,036,103
2	COE CAT 4.13		4,977,240	4,983,322
3	"A" FACTOR C&WF (C&WF CAT 1/TOT C&WF)		0.965370	0.965622
4	"B" FACTOR COE (COE CAT 4.13/TOT COE)		0.388280	0.388573
5	"C" FACTOR C&WF (C&WF CAT 1/TOT TPIS)		0.302643	0.304134
6	"D" FACTOR COE (COE CAT 4.13/TOT TPIS)		0.167929	0.167727
7	MAT & SUP ASSIGNED C&WF CAT 1		75,650	76,023
8	MAT & SUP ASSIGNED COE CAT 4.13		41,876	41,926
9	ACCUM DEPR & NONCUR DEF TAX ASGN C&WF CAT 1		4,677,569	4,684,650
10	ACCUM DEPR & NONCUR DEF TAX ASGN COE CAT 4.13		3,847,781	3,850,272
11	"E" FACTOR C&WF (NET C&WF CAT 1/NET TPIS)		0.456096	0.459027
12	"F" FACTOR COE (NET COE CAT 4.13/NET TPIS)		0.122315	0.121818
13	C&WF MAINT EXP ASSIGNED CAT 1		296,759	296,837
14	COE MAINT EXP ASSIGNED CAT 4.13		221,165	221,331
15	GEN SUP EXP ASSIGNED C&WF CAT 1 & COE CAT 4.13		106,688	106,981
16	NTWK OPER EXP ASSIGNED C&WF CAT 1 & COE CAT 4.13		0	0
17	DEPR AND AMORT EXP ASSIGNED C&WF CAT 1		391,741	394,743
18	DEPR AND AMORT EXP ASSIGNED COE CAT 4.13		435,370	435,931
19	COPR OPER EXP ASSIGNED C&WF CAT 1 & COE CAT 4.13		426,109	427,275
20	OPERATING TAXES ASSIGNED C&WF CAT 1 & COE CAT 4.13		308,104	308,948
21	BENEFITS ASSIGNED C&WF CAT 1 & COE CAT 4.13		553,711	555,227
22	RENTS ASSIGNED C&WF CAT 1 & COE CAT 4.13		0	0
23	RETRUN COMPONENT C&WF CAT 1		491,412	498,091
24	RETURN COMPONENT COE CAT 4.13		131,787	132,185
25	UNSEPARATED USF COSTS		3,362,846	3,377,548
26	STUDY AREA COST PER LOOP		713	705
27				
28	<u>SAFETY NET CALCULATION</u>			
29	TPIS (DL 160) / TOTAL LOOPS (DL 60)		6,286	6,205
30	PERCENT CHANGE			-1.28%

All West Communications - Utah w/Waiver
ESTIMATED UNIVERSAL SERVICE FUND SUPPORT
12/31/05

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1	NATIONAL AVERAGE UNSEPARATED	
2	REVENUE REQUIREMENT PER LOOP	342.38
3		
4		
5	REVENUE REQUIREMENT PER LOOP	713.22
6		
7	COMPANY ACCESS LINES	4,695
8		
9		

CALCULATION OF HIGH COST FUND SUPPORT
(AT THE POINT IT IS FULLY PHASED IN)

	ALLOCATION AMOUNT	INTERSTATE ALLOCATION	INTRASTATE ALLOCATION	UNIVERSAL SERVICE FUND
16 0 - 115% OF NATL AVERAGE	393.74	98.43	295.30	0.00
17	100.00%	25.00%	75.00%	0.00%
18 115% - 150% OF NATL AVERAGE	119.83	29.96	11.98	77.89
19	100.00%	25.00%	10.00%	65.00%
20 OVER 150% OF NATL AVERAGE	199.65	49.91	0.00	149.74
21	100.00%	25.00%	0.00%	75.00%
22				
23 TOTAL	713.22	178.31	307.29	227.63
24				
25				
26				
27				
28				
29				

	CALCULATED SUPPORT (AC LN*SUP)	PORTION OF SUPPORT	ANNUAL SUPPORT	MONTHLY SUPPORT
30				
31				
32				
33				
34				
35	1,068,727.95	1.00	1,068,727.95	89,060.66

All West Communications - Utah w/Waiver
ESTIMATED UNIVERSAL SERVICE FUND SUPPORT
12/31/05

FILE: USF2
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1 NATIONAL AVERAGE UNSEPARATED
2 REVENUE REQUIREMENT PER LOOP 342.38
3
4
5 REVENUE REQUIREMENT PER LOOP 705.42
6
7 COMPANY ACCESS LINES 4,768
8
9

CALCULATION OF HIGH COST FUND SUPPORT
(AT THE POINT IT IS FULLY PHASED IN)

	ALLOCATION AMOUNT	INTERSTATE ALLOCATION	INTRASTATE ALLOCATION	UNIVERSAL SERVICE FUND
16 0 - 115% OF NATL AVERAGE	393.74	98.43	295.30	0.00
17	100.00%	25.00%	75.00%	0.00%
18 115% - 150% OF NATL AVERAGE	119.83	29.96	11.98	77.89
19	100.00%	25.00%	10.00%	65.00%
20 OVER 150% OF NATL AVERAGE	191.85	47.96	0.00	143.89
21	100.00%	25.00%	0.00%	75.00%
22				
23 TOTAL	705.42	176.35	307.29	221.78
24				
25				
26				
27				
28				
29				

	CALCULATED SUPPORT (AC LN* SUP)	PORTION OF SUPPORT	ANNUAL SUPPORT	MONTHLY SUPPORT
30				
31				
32				
33				
34				
35	1,057,439.54	1.00	1,057,439.54	88,119.96

All West Communications - Utah w/Waiver
06-1 USF
USF ACCOUNTS

FILE: USF2
VERSION: 2.4 10/30/06
PRINTED: 03/16/07 01:09 PM

1	2	3	4	5	6
LINE	ACCNT OR CAT	DESCRIPTION	CODE	All West-UT 12/31/05	All West-UT w/Promontory 12/31/05
060		TOTAL LOOPS	TTLP	4,715	4,788
070	CAT 1.3	LOOPS	13LP	4,695	4,768
080		RESERVED			
160	2001	TEL PLANT IN SERVICE	TPIS	29,638,943	29,710,943
170	1220	MATERIAL & SUPPLIES	M&S	249,965	249,965
190	3100	ACCUMULATED DEPR	ADPR	18,363,263	18,367,083
195	3400	ACCUM AMORT - TANG	AAT	0	0
200		RESERVED			
205		RESERVED			
210	4340	NONCUR DEF OPER I/T	DOT	1,948,478	1,948,478
220		NET PLANT INVESTMENT		9,577,187	9,645,347
230	2210	COE SWITCHING	COES	2,901,775	2,901,746
235	2220	COE OPERATORS	COEO	0	0
240	2230	COE TRANSMISSION	COET	9,916,904	9,922,934
245		TOTAL COE		12,818,679	12,824,680
250	CAT 4.13	CIRCUIT EQUIP	13C	4,977,240	4,983,322
255	2410	C&WF TOTAL	CWF	9,291,806	9,357,806
260	3100.2210	ACCUM DEPR COE SWITCH	ADCS	1,803,522	1,803,522
265	3100.2220	ACCUM DEPR COE OPER	ADCO	0	0
270	3100.2230	ACCUM DEPR COE TRANS	ADCT	7,263,575	7,264,175
275		TOTAL ACCUM DEPR COE		9,067,097	9,067,697
280	3100.2410	ACCUM DEPR C&WF	ADW	4,234,517	4,237,737
285		RESERVED			
290		RESERVED			
295		RESERVED			
300		RESERVED			
305		RESERVED			
310	4340.2210	NONCUR DEF OP I/T-COE 1	DOT	190,764	190,300
315	4340.2220	NONCUR DEF OP I/T-COE 2	DOT	0	0
320	4340.2230	NONCUR DEF OP I/T-COE 3	DOT	651,942	650,758
325		TOTAL NONCUR DEF TX-COE	DOT	842,706	841,057
330	4340.2410	NONCUR DEF TAX-C&WF		610,848	613,696
335	6110	NETWORK SUP-TOTAL	NSE	0	0
340	6110	NETWORK SUP-BENEFITS	NSEB	0	0
345	6110	NETWORK SUP-RENTS	NSER	0	0
350	6120	GENERAL SUP-TOTAL	GSE	343,957	343,957
355	6120	GENERAL SUP-BENEFITS	GSEB	117,237	117,237
360	6120	GENERAL SUP-RENTS	GSER	0	0